

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	296.0	286.0	286.0
Pupils On Roll Special Ed Full-Time	37.0	38.0	38.0
Pupils On Roll SUBTOTAL	333.0	324.0	324.0
Pupils in Private School Placements	8.0	11.0	11.0
Pupils Sent to Other Districts Regular	85.0	101.0	101.0
Pupils Sent to Other Districts Special Ed	17.0	14.5	14.5
Pupils Received	9.0	10.0	10.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,004,522	7,144,612	7,280,360
Total Tuition	10-1300	51,493	28,600	28,000
Unrestricted Miscellaneous Revenues	10-1XXX	26,425	12,362	26,400
Interest Earned On Capital Reserve Funds	10-1XXX	0	200	200
Subtotal - Revenues From Local Sources		7,082,440	7,185,774	7,334,960
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	20,048	20,048	20,048
Extraordinary Aid	10-3131	96,382	96,382	81,925
Categorical Special Education Aid	10-3132	209,761	209,761	209,761
Categorical Security Aid	10-3177	9,794	9,794	9,794
Other State Aids	10-3XXX	3,381	8,860	8,860
Subtotal - Revenues From State Sources		339,366	344,845	330,388
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	0	200	200
Withdrawal From Maint. Reserve	10-310	0	0	22,366
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	50,000
Transfers From Other Funds	10-5200	1	0	0
Adjustment For Prior Year Encumbrances		0	44,739	0
Actual Revenues (Over)/Under Expenditures		-375,010	0	0
Total Operating Budget		7,289,479	7,827,721	7,983,277
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	29,528	25,099	21,334
Title II	20-4451-4455	4,756	4,127	3,507

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title III	20-4491-4494	0	510	433
I.D.E.A. Part B (Handicapped)	20-4420-4429	85,448	72,631	61,736
Total Revenues From Federal Sources		119,732	102,367	87,010
Total Grants And Entitlements		119,732	102,367	87,010
Repayment of Debt:				
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		1	0	0
Total Revenues/Sources		7,409,212	7,930,088	8,070,287
Total Revenues/Sources Net of Transfers		7,409,212	7,930,088	8,070,287

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,589,181	1,604,360	1,614,142
Special Education - Instruction	11-2XX-100-XXX	317,613	330,944	327,229
Basic Skills/Remedial - Instruction	11-230-100-XXX	62,260	66,450	109,163
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	22,827	27,385	20,200
School-Sponsored Athletics - Instruction	11-402-100-XXX	20,811	20,218	19,300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,435,135	2,707,415	2,791,450
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	19,629	19,375	22,153
Undist. Expenditures - Health Services	11-000-213-XXX	73,856	78,535	58,200
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	93,841	97,178	98,552
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	125,686	149,869	103,380
Undist. Expenditures - Guidance	11-000-218-XXX	20,514	21,255	23,653
Undist. Expenditures - Child Study Teams	11-000-219-XXX	203,192	213,436	211,558
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	65,363	68,908	70,461
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,645	17,378	30,875
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	276,428	263,926	268,783
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	121,036	118,180	116,175
Undist. Expend. - Central Services	11-000-251-XXX	145,623	155,741	146,943
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	391,318	428,799	433,149
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	425,738	541,939	566,081
Personal Services - Employee Benefits	11-XXX-XXX-2XX	784,319	859,172	907,005
Total Undistributed Expenditures		5,190,323	5,741,106	5,848,418
Total General Current Expense		7,203,015	7,790,463	7,938,452
Capital Expenditures:				
Equipment	12-XXX-XXX-730	59,675	9,655	28,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	16,125	16,125	16,125

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Interest Deposit To Capital Reserve	10-604	0	200	200
Total Capital Outlay		75,800	25,980	44,825
Transfer Of Funds To Charter Schools	10-000-100-56X	10,664	11,278	0
General Fund Grand Total		7,289,479	7,827,721	7,983,277
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	29,528	25,099	21,334
Title II	20-XXX-XXX-XXX	4,756	4,127	3,507
Title III	20-XXX-XXX-XXX	0	510	433
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	85,448	72,631	61,736
Total Federal Projects	20-XXX-XXX-XXX	119,732	102,367	87,010
Total Special Revenue Funds		119,732	102,367	87,010
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1	0	0
Total Debt Service Funds		1	0	0
Total Expenditures/Appropriations		7,409,212	7,930,088	8,070,287
Total Expenditures Net of Transfers		7,409,212	7,930,088	8,070,287

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	400,092	349,763	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	397,350	497,544	497,544	497,544
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	350,000	400,000	499,563	477,197
--Legal Reserve	494,845	497,526	245,363	0
--Tuition Reserve	0	50,000	50,000	0
--Current Expense Emergency Reserve	0	0	200	200
Repayment of Debt:				
--Restricted for Repayment of Debt	1	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,276	\$13,139	\$11,847	\$14,016	\$14,139
Total Classroom Instruction	\$6,940	\$7,423	\$6,590	\$7,830	\$8,136
Classroom-Salaries and Benefits	\$6,493	\$6,819	\$6,263	\$7,374	\$7,782
Classroom-General Supplies and Textbooks	\$358	\$494	\$222	\$346	\$255
Classroom-Purchased Services	\$88	\$110	\$105	\$110	\$99
Total Support Services	\$1,972	\$2,239	\$2,106	\$2,486	\$2,311
Support Services-Salaries and Benefits	\$1,622	\$1,822	\$1,682	\$1,922	\$1,727
Total Administrative Costs	\$2,032	\$1,982	\$1,715	\$2,025	\$2,014
Administration Salaries and Benefits	\$1,680	\$1,578	\$1,386	\$1,629	\$1,604
Total Operations and Maintenance of Plant	\$1,165	\$1,322	\$1,267	\$1,479	\$1,509
Operations and Maintenance-Salaries and Benefits	\$614	\$641	\$588	\$694	\$743
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$153	\$158	\$154	\$180	\$150
Total Equipment Costs	\$54	\$181	\$25	\$30	\$88
Legal Costs	\$35	\$47	\$21	\$25	\$25
Employee Benefits as a percentage of salaries*	25.93%	27.35%	28.80%	28.87%	30.25%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Item	Line Number	Source	Amount	Explanation
1	720	Addl Excess Surplus from Support Doc	99,563	Excess Surplus

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Purchasing	ACES gas and electric group purchasing	0
Purchasing	NJ PIP Pooled insurance program	0
Purchasing	E-rate subsidized funding for tele-& data communications	0
Purchasing	Educational Services of Morris County co-op purchasing of supplies, materials, training and SE busing.	0
Purchasing	Passaic County Educational Services physical & therapy services, special ed and vocational busing.	0
Municipal/Public Works	Snow removal, ice melt distribution, use of equipment, DARE training, government bidding, Community Center lease (\$1)	0
Municipal/Public Works	Emergency evacuation sites, use of grounds, fields & facilities for local community groups.	0
Professional Staff Development	Pompton Lakes BOE-staff training, articulation, Title III consortium, joint consortium, use of equipment and translation services.	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,212,486
(B) Estimated Net Taxable Valuation (as of 10/01/14)	799,674,100
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.9019
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,212,486
(E) Estimated Net Taxable Valuation (as of 10/01/14)	799,674,100
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9019

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,212,486
(H) Estimated Equalized Valuation (as of 10/01/14)	856,579,498
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8420
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,212,486
(K) Estimated Equalized Valuation (as of 10/01/14)	856,579,498
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.8420

NAME=Daniel Cullen

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$105,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	not in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	not in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	not in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Daniel Cullen

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Estrella Molinet

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$107,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	02/16/15
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	not in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	not in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	not in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Estrella Molinet

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Vicki Pede

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/01/14
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,100
Total Bonuses Amount	\$9,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	unused sick leave @retirement up to \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	unused accumulated up to 33 days
Contractual Post-Employment Benefit Description of Payout of Personal days	unused personal days accumulate as sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Vicki Pede

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	